

Tuesday, October 27, 2020

Christopher P. Guerin, CPA, CLDA
Chief Deputy Assessor
West Baton Rouge Parish Assessor's Office
Burton Business Center, Room 439
P.O. Box 76
Port Allen, Louisiana 7070767-0076

**Re: Louisiana Board of Ethics
Docket No. 2020-674**

Dear Mr. Guerin:

The Louisiana Board of Ethics ("Board"), at its November 6, 2020 meeting, considered your request for an advisory opinion as to whether the Louisiana Code of Governmental Ethics ("Code") would prohibit you from providing CPA services to the 18th JDC Public Defender's Office and Port City Enterprises, Inc., while you serve as the Assessor for West Baton Rouge Parish.

FACTS PROVIDED

You are currently the Chief Deputy Assessor for the WBRPAO. On January 1, 2021, your term as the WBRPAO Assessor will begin. The Assessor is the elected official responsible for establishing fair and equitable values of property (real and personal) for ad valorem tax purposes. The "ad valorem" basis of taxation means all property is to be taxed solely according to its value. You are a certified public accountant ("CPA"), who has provided CPA services to the 18th JDC Public Defender's Office and Port City Enterprises, Inc. while you served as Chief Deputy Assessor.

LAW

La. R.S. 42:1111(C)(1)(a) prohibits a public servant from receiving any thing of economic value for any service, the subject matter of which is devoted substantially to the responsibilities, programs, or operations of the agency of the public servant and in which the public servant has participated.

La. R.S. 42:1111(C)(2)(d) provides that no public servant and no legal entity in which the public servant exercises control or owns an interest in excess of twenty-five percent, shall receive any thing of economic value for or in consideration of services rendered, or to be

rendered, to or for any person during his public service unless such services are: (d) Neither performed for nor compensated by any person or from any officer, director, agent, or employee of such person, if such public servant knows or reasonably should know that such person has or is seeking to obtain contractual or other business or financial relationships with the public servant's agency; conducts operations or activities which are regulated by the public employee's agency; or has substantial economic interests which may be substantially affected by the performance or nonperformance of the public employee's official duty.

La. R.S. 42:1111(E)(1) provides that no public servant, and no legal entity of which such public servant is an officer, director, trustee, partner, or employee, or in which such public servant has a substantial economic interest, shall receive or agree to receive anything of economic value for assisting a person in a transaction, or in an appearance in connection with a transaction, with the agency of such public servant.

CONCLUSION

The Board concluded, and instructed me to inform you, that based on the facts presented, the Code would not prohibit you from providing CPA services to the 18th JDC Public Defender's Office and Port City Enterprises, Inc., while you serve as the Assessor for West Baton Rouge Parish. As long as the CPA services that you provide to the 18th JDC Public Defender's Office and Port City Enterprises, Inc. are not of the subject matter of which is devoted substantially to the responsibilities, programs, or operations of the WBRPAO, La. R.S. 42:1111(C)(1)(a) does not prohibit the provision of CPA services. However, you would be prohibited from providing CPA services to Port City Enterprises, Inc. should this entity enter into or seek to enter into a contractual, business, or other financial relationship with the WBRPAO. Additionally, you would be prohibited from representing the 18th JDC Public Defender's Office and Port City Enterprises, Inc. before the WBRPAO.

This advisory opinion is based solely on the facts as set forth herein. Changes to the facts as presented may result in a different application of the provisions of the Code of Governmental Ethics. The Board issues no opinion as to past conduct or as to laws other than the Code of Governmental Ethics, the Campaign Finance Disclosure Act, the Lobbyist Disclosure Act, and conflict of interest provisions in the gaming laws. If you have any questions, please contact me at (800) 842-6630 or (225) 219-5600.

Sincerely,

LOUISIANA BOARD OF ETHICS

LaToya D. Jordan
For the Board